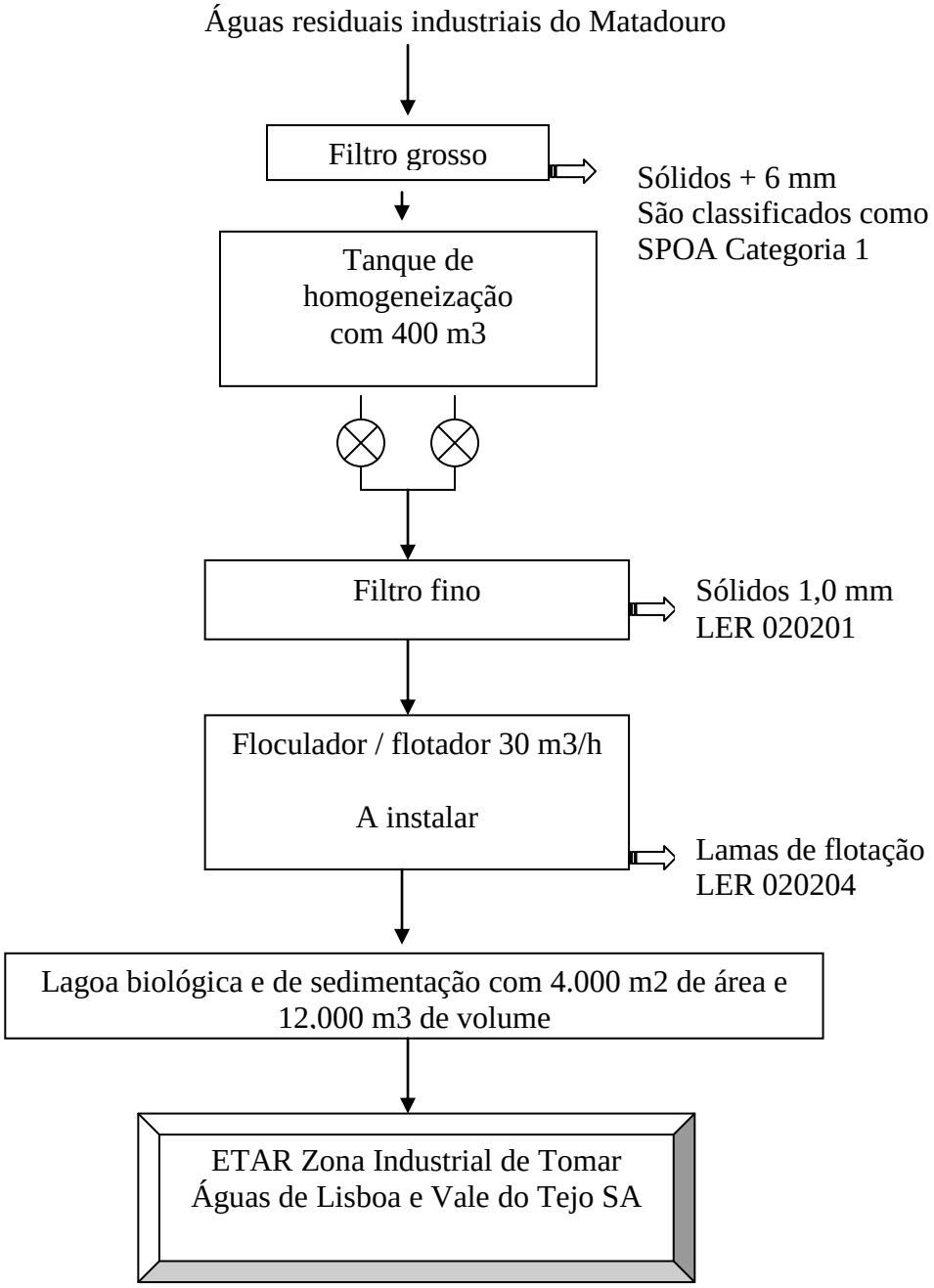FLUXOGRAMA DA ETAR